



**Nebraska Tax Exempt Certificate for Purchase of Diesel Fuel**  
**Exclusively for Temperature Control Units (Reefers) and Power-Take-Off Units**  
• Read instructions on reverse side

FORM  
**91EX**

NAME AND MAILING ADDRESS OF CONSUMER			NAME AND MAILING ADDRESS OF SELLER		
Name			Name		
Street or Other Mailing Address			Street or Other Mailing Address		
City	State	Zip Code	City	State	Zip Code
Federal Employer Identification or Social Security Number			Federal Employer Identification or Social Security Number		
Check Type of Certificate					
<input type="checkbox"/> Single <input type="checkbox"/> Blanket If Blanket is checked, this certificate expires one year from the date issued.					

I certify that the undyed diesel fuel and undyed biodiesel blends purchased tax free with this certificate will only be placed into a separate supply tank for temperature control units (reefers) or power-take-off units. This exemption is further limited to purchases of 50 gallons or less, and the supply tank cannot be connected to the engine or main fuel supply tank of a licensed motor vehicle.

**Any consumer or agent who completes this certificate for purchases which are not exempt under the Nebraska Motor Fuels Tax Statutes, as amended, is subject to the applicable tax, interest, and also a penalty of \$1,000 for each violation.**

I understand that by completing this certificate I am subject to audit, and that under penalties of law, I declare that I have examined this certificate and to the best of my knowledge and belief, it is correct and complete.

**sign here** \_\_\_\_\_ ( )  
Authorized Signature of Consumer Date Issued Telephone Number

**Sellers must keep this certificate as part of their records.**

3-452-1995 Rev. 12-2004

## INSTRUCTIONS

**WHO MUST FILE.** Any purchaser meeting the statutory requirements to purchase undyed diesel fuel tax free must issue a Nebraska Tax Exempt Certificate for Purchase of Diesel Fuel, Form 91EX, to support all tax-free purchases. The Form 91EX is issued to the seller.

For purposes of this certificate, diesel fuel includes unblended diesel, diesel fuel containing blending agents such as kerosene, and biodiesel blends such as B-2 and B-10.

Undyed diesel fuel can be purchased tax free **only** when used in temperature control units (reefers) or power-take-off units. Purchases are limited to 50 gallons or less and must be placed into a separate supply tank not connected to the engine or main fuel supply tank of a licensed motor vehicle.

The federal government can purchase undyed diesel fuel tax free and is not required to issue a Form 91EX.

**TAX-PAID UNDYED DIESEL FUEL.** All undyed diesel fuel **must** be purchased tax paid except when the purchaser is qualified to issue a Form 91EX as described above.

The consumer may file for a refund of tax paid on undyed diesel fuel when the fuel is used for an exempt purpose. The claim for refund must be made on the Nebraska Motor Fuels Tax Refund Claim, Form 84.

**TYPE OF CERTIFICATE.** A single certificate applies to only one transaction. A blanket certificate applies to all qualified transactions occurring for one year from the date issued.

**RECORDS. Consumers** completing a Form 91EX must retain records documenting **all** usage of undyed diesel fuel for a period of at least three years.

**Sellers** of tax-free undyed diesel fuel must retain this certificate, copies of invoices documenting each purchase for 50 gallons or less, and all other records substantiating this certificate for at least three years.

For additional information, please contact the Motor Fuels Division, P.O. Box 98904, Lincoln, Nebraska 68509-8904, or telephone 402-471-5730 or toll free 800-554-FUEL (800-554-3835).